
SOCIAL SERVICE TAX ACT

CHAPTER 431

- 1 *Section 71 (g) of the Social Service Tax Act is amended by striking out "handicapped persons;" and substituting "persons with disabilities;"*

1996-10-25.

- 2 *The following section is added:*

Special enterprise zones

- 89.1 (1) In this section:

"**special enterprise**" means a special enterprise as defined in the *Special Enterprise Zone and Tax Relief Act*;

"**special enterprise zone**" means a special enterprise zone established under the *Special Enterprise Zone and Tax Relief Act*;

"**zone administrator**" means a zone administrator as defined in the *Special Enterprise Zone and Tax Relief Act*.

- (2) If a special enterprise purchases or leases

- (a) machinery, equipment or apparatus that is to be used by the special enterprise exclusively in a special enterprise zone in the manufacture or processing of tangible personal property,
- (b) tangible personal property to be consumed in the zone in the manufacture or processing of tangible personal property, or
- (c) prescribed equipment used by the special enterprise,

on application and on being satisfied that the tangible personal property has been purchased or leased and used or consumed in accordance with this section, the commissioner must refund out of the consolidated revenue fund the tax paid by the special enterprise.

- (3) If a special enterprise, a zone administrator or a contractor purchases tangible personal property to improve real property leased or to be leased to a special enterprise in a special enterprise zone, on application and on being satisfied that the tangible personal property has been purchased and used or consumed in accordance with this section, the commissioner must refund out of the consolidated revenue fund the tax paid by the special enterprise, zone administrator or contractor.

- (4) If a special enterprise, a zone administrator or a contractor uses or consumes, or permits tangible personal property for which a refund has been made under subsection (2) or (3) to be used or consumed other than as permitted under subsection (2) or (3), the special enterprise, zone administrator or contractor

must, at the time of so using or consuming that property, pay tax on the purchase price of that property at the rate in effect at the time of purchase.

1985-57-28.

Commencement

3 Sections 1 and 2 come into force by regulation of the Lieutenant Governor in Council.

1985-57-30; 1996-10-26.

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